

UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF MICHIGAN
SOUTHERN DIVISION

UNITED STATES OF AMERICA,

Plaintiff,

Case No. 21-12383

v.

Hon. George Caram Steeh

NORMAN C. RHODES,
a/k/a NORMAN CHARLES.. RHODES,
a/k/a NORMAN-CHARLES.. RHODES,
JEANNE K. PARKER-RHODES,
a/k/a JEANNE KAREN.. PARKER-RHODES,
a/k/a JEANNE-KAREN.. PARKER-RHODES,
JULY THIRTYFIRST, and
COUNTY OF ST. CLAIR, MICHIGAN,

Defendants.

ORDER DENYING MOTION TO DISMISS (ECF NO. 13)

The United States brought this action against Defendants in order to reduce the unpaid tax liabilities of Norman C. Rhodes to judgment and to enforce its tax liens against Rhodes's real property. One of the named defendants is July Thirtyfirst, an entity that the United States alleges is a sham and a nominee of Rhodes. Rhodes and his wife conveyed the real property at issue here to July Thirtyfirst by quitclaim deed in 2001. The United States seeks to enforce its tax liens against the property that is ostensibly owned by July Thirtyfirst, which the United States alleges is

indistinguishable from Rhodes and an attempt to fraudulently avoid tax liability.

The United States served July Thirtyfirst at Rhodes's address, consistent with its theory that July Thirtyfirst is a sham and alter ego of Rhodes. On March 30, 2022, Brent-Emory..Johnson¹ filed a motion to dismiss on behalf of July Thirtyfirst. Johnson alleges that he is the fiduciary owner or trustee of July Thirtyfirst, which he asserts is a "pure trust organization" and not a sham.

The government contends that Johnson is a tax protestor who offers to assist others in avoiding taxes. One product Johnson allegedly provides is a "pure trust" to protect real property from taxation. See ECF No. 19 at PageID 96-97. Such arrangements are considered to be tax avoidance schemes by the Internal Revenue Service.

In any event, assuming that July Thirtyfirst is a legitimate entity, Johnson may not appear on its behalf in federal court. Although an individual may litigate his own case in federal court, entities such as corporations, associations, or trusts must be represented by a licensed attorney. *Rowland v. California Men's Colony, Unit II Men's Advisory*

¹ The United States alleges that the unusual punctuation used by Johnson is typical of tax protestors.

Council, 506 U.S. 194, 202 (1993); *Keyway Leasing Tr. v. United States*, 1999 WL 810386, at *1 (W.D. Mich. Aug. 26, 1999) (“The rationale for the rule requiring artificial entities to appear before the federal courts only through licensed counsel extends to trusts.”).

If July Thirtyfirst is an entity separate from Norman Rhodes, it must appear in this case through counsel. Johnson has not demonstrated that he is a licensed attorney admitted to practice before this court. Because Johnson may not represent July Thirtyfirst, the court may not consider his motion to dismiss.

Accordingly, IT IS HEREBY ORDERED that Johnson’s motion to dismiss (ECF No. 13) is DENIED.

IT IS FURTHER ORDERED that July Thirtyfirst has until July 15, 2022, to obtain counsel and file an answer or otherwise respond to the complaint, or risk default.

Dated: June 16, 2022

s/George Caram Steeh
GEORGE CARAM STEEH
UNITED STATES DISTRICT JUDGE

CERTIFICATE OF SERVICE

Copies of this Order were served upon attorneys of record on June 16, 2022, by electronic and/or ordinary mail and also on Brent-Emory Johnson, P.O. Box 147, Harsens Island, MI 48028.

s/Brianna Sauve
Deputy Clerk